

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DRESDEN

2007-08

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-----|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 107 | 0 | 107 | 0 | 107 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 108 | 0 | 108 | 0 | 108 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 107.5 | 0.0 | 107.5 (100%) | 0.0 (0%) | 107.5 |

| 12 Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | Actual FTE | = | Ratio X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|--------------------|-------------|-------------|-------------|---|------------|------------|---|---------|----------------|---|-------------------|------------------|
| A. TEACHERS | 6.3 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = | 6.3 / | 8.5 = | = | .74 X | 392,597 = | = | 290,522 | 0 |
| B. GUIDANCE | 0.3 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.3 / | 0.2 = | = | 1.50 X | 6,825 = | = | 10,238 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 2,942 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.7 = | = | .14 X | 28,480 = | = | 3,987 | 0 |
| E. EDUCATION TECHS | 1.1 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = | 1.1 / | 1.0 = | = | 1.10 X | 15,119 = | = | 16,631 | 0 |
| F. LIBRARY TECHS | 0.2 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.2 / | 0.2 = | = | 1.00 X | 2,567 = | = | 2,567 | 0 |
| G. CLERICAL | 0.5 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.5 / | 2.0 = | = | .25 X | 53,558 = | = | 13,390 | 0 |
| H. SCHOOL ADMIN. | 0.4 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.4 / | 0.7 = | = | .57 X | 43,658 = | = | 24,885 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 3,548 | 0 |
| B. Supplies and Equipment | 311 | 430 | 33,433 | 0 |
| C. Professional Development | 52 | 52 | 5,590 | 0 |
| D. Instructional Leadership Support | 21 | 21 | 2,258 | 0 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 3,225 | 0 |
| F. System Administration/Support | 359 | 356 | 38,593 | 0 |
| G. Operations & Maintenance | 956 | 1,136 | 102,770 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 58,461 | 0 |
| B. Education & Library Technicians | 36.00% | 6,911 | 0 |
| C. Clerical | 29.00% | 3,883 | 0 |
| D. School Administrators | 14.00% | 3,484 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02) | 8,828 | 0 |
| 16 Adjustment for Title I Revenues | -25,420 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 610,726 | 0 |
| 18 E.P.S. RATES | 5,681 | 6,172 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|---|------------------------------|--------------------------|--------------------------|--------|------------------|----------------|
| | APRIL 2004 | 191.0 | 77.0 | 268.0 | | |
| | OCTOBER 2004 | 181.0 | 81.0 | 262.0 | | |
| | APRIL 2005 | 177.0 | 81.0 | 258.0 | | |
| | OCTOBER 2005 | 174.0 | 93.0 | 267.0 | | |
| | APRIL 2006 | 176.0 | 93.0 | 269.0 | | |
| | OCTOBER 2006 | 169.0 | 98.0 | 267.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 172.5 + | 5.50 | X | 5,681.00 | = 1,011,218.00 |
| | 9-12 PUPILS | 95.5 + | 0.00 | X | 6,172.00 | = 589,426.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,172.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,681.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,172.00 | = 0.00 |
| | | | | | | |
| WEIGHTED COUNTS | PUPILS | WEIGHTS | X | X | | |
| | K-8 DISADVANTAGED @ .3432 | 59.2 | X .15 | X | 5,681.00 | = 50,447.28 |
| | 9-12 DISADVANTAGED @ .3432 | 32.8 | X .15 | X | 6,172.00 | = 30,366.24 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,681.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 6,172.00 | = 0.00 |
| | | | | | | |
| TARGETED FUNDS | PUPILS | WEIGHTS | X | X | | |
| | K-8 STUDENT ASSESSMENT | 172.5 | | X | 40.00 | = 6,900.00 |
| | 9-12 STUDENT ASSESSMENT | 95.5 | | X | 40.00 | = 3,820.00 |
| | K-8 TECHNOLOGY RESOURCES | 172.5 | | X | 87.00 | = 15,007.50 |
| | 9-12 TECHNOLOGY RESOURCES | 95.5 | | X | 265.00 | = 25,307.50 |
| | K-2 PUPILS | 55.0 | X .10 | X | 5,681.00 | = 31,245.50 |
| | | | | | | |
| ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| OPERATING ALLOCATION | | | | | | 1,763,738.02 |
| OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | | 1,675,551.11 |

30 ADJUSTED TOTAL OPERATING ALLOCATION 1,675,551.11

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 1,216.01 | X | 102.90% | = | 1,251.27 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 369,709.46 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 165,784.82 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 536,745.55 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 2,212,296.66 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|--------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 2,212,296.66 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. | | 2006 STATE | | MILL | LOCAL | TOTAL | LOCAL | |
|---------|-----------|---------|-------------|---|-------------|----------------|-------|--------------|--------------------|
| | YEAR | PUPILS | VALUATION | X | EXPECTATION | = CONTRIBUTION | OR | ALLOCATION | CONTRIBUTION |
| DRESDEN | 268.0 | 100.00% | 113,550,000 | | 7.44 | 844,812.00 | | 2,212,296.66 | 844,812.00 100.00% |
| TOTAL | 268.0 | | 113,550,000 | | | 844,812.00 | | 2,212,296.66 | 844,812.00 100.00% |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,212,296.66 | 844,812.00 | 1,367,484.66 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,212,296.66 | 844,812.00 | 1,367,484.66 |
| 51 PLUS AUDIT ADJUSTMENTS | | | 0.00 |
| 52 LESS AUDIT ADJUSTMENTS | | | 0.00 |
| 53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | 0.00 |
| 54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | 0.00 |
| 55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | 0.00 |
| 56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | 0.00 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 | | | 124,481.82 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 33.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 1,491,999.48 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.19% STATE SHARE % = 61.81% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 32.56% STATE SHARE % = 67.44% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 2,300,483.57 | | |